

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I declare that:

My residence, post office address and citizenship are as stated below next to my name; I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: **SYSTEM AND METHOD FOR TRANSMITTING VOICE MESSAGES THROUGH THE INTERNET** the specification of which ____ is attached hereto or X was filed on April 9, 1997 as Application No. 08/831,790 and was amended on ____ (if applicable).

I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56. I claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed.

Prior Foreign Application(s)

Country	Application No.	Date of Filing	Priority Claimed Under 35 USC 119
			Yes ____ No ____
			Yes ____ No ____

I hereby claim the benefit under Title 35, United States Code § 119(e) of any United States provisional application(s) listed below:

Application No.	Filing Date
60/033,416	November 15, 1996

I claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Application No.	Date of Filing	Status
		____ Patented ____ Pending ____ Abandoned
		____ Patented ____ Pending ____ Abandoned
		____ Patented ____ Pending ____ Abandoned
		____ Patented ____ Pending ____ Abandoned

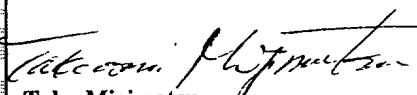
POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Stephen Y. Pang, Reg. No. 38,575
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Full Name of Inventor 1	Last Name Migimatsu	First Name Taka	Middle Name or Initial	
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Residence & Citizenship	City	State/Foreign Country	Country of Citizenship	
Post Office Address	Post Office Address	City	State/Country	Zip Code

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Signature of Inventor 1  Taka Migimatsu	Signature of Inventor 2	Signature of Inventor 3
Date Sept. 29 '97	Date	Date